

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

**NOTICE OF FILING OF FIFTH INTERIM APPLICATION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

PLEASE TAKE NOTICE that on July 31, 2007, Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Delphi Corporation and its affiliated debtors in the above-captioned cases (collectively, “Delphi” or the “Debtors”), filed its Fifth Interim Application for Compensation and Reimbursement of Expenses for the Period of February 1, 2007 through May 31, 2007 (the “Application”), with the United States Bankruptcy Court for the Southern District of New York.

PLEASE TAKE FURTHER NOTICE that the Application requests interim approval of compensation for professional fees in the amount of \$77,799.50 and reimbursement of expenses incurred in the amount of \$3,573.15 for the period of February 1, 2007 through May 31, 2007.

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of the Application will be held on October 25, 2007, at 10:00 a.m. (Eastern) (the “Hearing”) before the Honorable Robert D. Drain, at the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that the Application may be (1) examined and inspected by interested parties between the hours of 9 a.m. and 4:30 p.m. (Eastern) during the

days when the Court is in session, at the offices of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York, 10004-1408, (2) viewed online at <http://www.nysb.uscourts.gov> or <http://www.delphidocket.com>, or (3) obtained by providing a written request to Warner Stevens, L.L.P., at the address listed below.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the compensation and expenses requested in the Application must comply with the Federal Rules of Bankruptcy Procedure and the Local Rules of the United States Bankruptcy Court for the Southern District of New York, must be set forth in writing describing the basis for such objection and must be filed with the Court electronically in accordance with General Orders M-182 and M-193, as amended, by registered users of the Bankruptcy Court's electronic case filing system and, by all other parties in interest, on a 3½ inch disk, preferably in Portable Document Format (pdf), WordPerfect or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and served in accordance with General Order M-182, as amended, or by first-class mail upon each of the following: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan, 48098, Attn: General Counsel; (ii) Skadden Arps Slate Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois, 60606, Attn: John Wm. Butler, Jr., Esq.; (iii) Office of the United States Trustee, 33 Whitehall Street, Suite 2100, New York, New York, 10004, Attn: Alicia M. Leonhard, Esq.; (iv) Latham & Watkins LLP, 885 Third Avenue, New York, New York, 10022-4802, Attn: Robert J. Rosenberg, Esq., (v) Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York, 10017, Attn: Marissa Wesley, Esq.; (vi) Davis Polk & Wardell, 450 Lexington Avenue, New York, New York, 10017, Attn: Marlane Melican, Esq.; and (vii) Warner Stevens, L.L.P., 301 Commerce Street, Suite 1700, Fort Worth,

Texas, 76102, Attn: Michael D. Warner, Esq., so as to be **received no later than 4:00 p.m. (Eastern) on October 18, 2007.**

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application without further notice.

Dated: July 31, 2007

/s/ Michael D. Warner
Michael D. Warner
(TX State Bar No. 00792304)
WARNER STEVENS, L.L.P.
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CONFLICTS COUNSEL FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	Jointly Administered
)	

**SUMMARY OF FIFTH INTERIM FEE APPLICATION FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

Applicant: Warner Stevens, L.L.P.
Role in Case: Conflicts Counsel to the Official Committee of Unsecured Creditors
Date of Retention: January 6, 2006 (nunc pro tunc to November 10, 2005)
Compensation Period: February 1, 2007 – May 31, 2007

Current Application -

Fifth Interim (February 1, 2007 – May 31, 2007):

Compensation Requested	\$77,799.50
Expenses Requested	<u>\$3,573.15</u>
Total Requested	\$81,372.65
Less Amount Received to Date	<u>\$37,135.48</u>
Unpaid Amount	\$44,237.17

Blended Hourly Rate	\$350.29
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Previous Applications –

First Interim (November 10, 2005 – January 31, 2006):

Compensation Requested	\$322,376.00
Less Voluntary Reduction	<u>\$8,131.00¹</u>
Total Compensation Approved	\$314,245.00
Expenses Approved	<u>\$14,929.31</u>
Total Approved	\$329,174.31
Less Amount Received to Date	<u>\$329,174.31</u>
Unpaid Amount	\$0.00

Blended Hourly Rate	\$390.71
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¹ Warner Stevens voluntarily reduced the total professional fees requested in its First Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting First Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 8, 2005 Through January 31, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court totaled \$314,245.00 and \$14,929.31, respectively.

Second Interim (February 1, 2006 – May 31, 2006):

Compensation Requested	\$502,652.50
Less Voluntary Reduction	<u>\$8,131.00²</u>
Total Compensation Approved	\$494,521.50
Expenses Approved	<u>\$23,618.63</u>
Total Approved	\$518,140.13
Less Amount Received to Date	<u>\$518,140.13</u>
Unpaid Amount	\$0.00

Blended Hourly Rate \$418.24

Third Interim (June 1, 2006 – September 30, 2006):

Compensation Requested	\$138,352.50
Less Voluntary Reduction	<u>\$8,131.00³</u>
Total Compensation Approved	\$130,221.50
Expenses Approved	<u>\$10,044.48</u>
Total Approved	\$140,265.98
Less Amount Received to Date	<u>\$140,265.98</u>
Unpaid Amount	\$0.00

Blended Hourly Rate \$401.79

Fourth Interim (October 1, 2006 – January 31, 2007):

Compensation Requested	\$117,281.50
Expenses Requested	<u>\$5,654.20</u>
Total Requested	\$122,935.70
Less Voluntary Reduction	<u>\$5,700.00⁴</u>
Total Approved	\$117,235.70
Less Amount Received to Date	<u>\$117,235.70</u>
Unpaid Amount	\$0.00

Blended Hourly Rate \$429.76

² Warner Stevens voluntarily reduced the total professional fees requested in its Second Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting Second Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (February 1, 2006 Through May 31, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court totaled \$494,521.50 and \$23,618.63, respectively.

³ Warner Stevens voluntarily reduced the total professional fees requested in its Third Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting Third Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (June 1, 2006 Through September 30, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court totaled \$130,221.50 and \$10,044.48, respectively.

⁴ Warner Stevens voluntarily reduced the total professional fees and expenses requested in its Fourth Interim Fee Application by \$4,500.00 and \$1,200.00, respectively. Pursuant to the Omnibus Order Granting Fourth Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 1, 2006 Through January 31, 2007) entered on June 27, 2007, the professional fees and expenses awarded to Warner Stevens by the Court totaled \$112,781.50 and \$4,454.20, respectively.

HEARING DATE & TIME: OCTOBER 25, 2007, AT 10:00 A.M. (Eastern)
OBJECTIONS DUE: OCTOBER 18, 2007, AT 4:00 P.M. (Eastern)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11
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DELPHI CORPORATION, et al.,)	Case No. 05-44481(RDD)
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Debtors.)	(Jointly Administered)
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**FIFTH INTERIM APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF WARNER STEVENS, L.L.P., AS CONFLICTS
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

TO THE HONORABLE ROBERT D. DRAIN, UNITED STATES BANKRUPTCY JUDGE:

This Fifth Interim Application for Compensation and Reimbursement of Expenses (the “Application”) is made by Warner Stevens, L.L.P. (“Warner Stevens”) and seeks compensation for services rendered and costs advanced by Warner Stevens, for the period of February 1, 2007 through May 31, 2007 (the “Fifth Reporting Period”), as Conflicts Counsel to the Official Committee of Unsecured Creditors for the above-captioned Debtors (the “Debtors”). In support of the Application, Warner Stevens respectfully represents as follows:

I. JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and 11 U.S.C. § 331. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue is proper in this district pursuant to 28 U.S.C. § 1409. The statutory predicates for the relief requested herein are sections 105(a), 330(a) and 331 of the United States Bankruptcy Code (the “Bankruptcy Code”). Pursuant to Local Guidelines, a certification regarding compliance with such guidelines is attached hereto as Exhibit “A.”

II. BACKGROUND

2. On October 8, 2005 (the “Petition Date”), Delphi Corporation and 38 affiliates (the “Debtors”) commenced their reorganization cases by filing voluntary Chapter 11 petitions with this Court. On October 14, 2005, three additional Debtors filed voluntary petitions. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On October 17, 2005, the United States Trustee for the Southern District of New York appointed the Official Committee of Unsecured Creditors for the Debtors’ cases (the “Committee”).

4. At a meeting of the Committee held on or about November 10, 2005, the Committee determined to retain Warner Stevens as its Conflicts Counsel.

5. On November 23, 2005, the Committee filed its Application for Order Under 11 U.S.C. §§ 327(a), 328 and 1103 and Fed.R.Bankr.P. 2014(a) Authorizing Employment and Retention of Warner Stevens, L.L.P., as Conflicts Counsel for the Official Committee of Unsecured Creditors.

6. This Court’s Final Order Under 11 U.S.C. §§ 327(a), 328 and 1103 and Fed.R.Bankr.P. 2014(a) Authorizing Employment and Retention of Warner Stevens, L.L.P., as Conflicts Counsel for the Official Committee of Unsecured Creditors, effective November 10, 2005, was entered in these Bankruptcy Cases on January 6, 2006 (the “Employment Order”). A copy of the Employment Order is attached hereto as Exhibit “B.”

7. No trustee or examiner has been appointed in the Debtors’ Chapter 11 Bankruptcy Cases.

III. REQUESTED COMPENSATION AND REIMBURSEMENT

8. This Application is filed by Warner Stevens pursuant to 11 U.S.C. §§ 330 and 331, and Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and in accordance with the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals (as supplemented, the “Interim Compensation Order”).

9. By this Application, Warner Stevens seeks the following relief:

- a. Approval of Professional Fees incurred for the Fifth Reporting Period in the amount of \$77,799.50;
- b. Approval of Reimbursable Expenses incurred during the Fifth Reporting Period in the amount of \$3,573.15; and
- c. Authorization for the Debtors to pay to Warner Stevens such Professional Fees and Reimbursable Expenses due and owing for the Fifth Reporting Period in the amount of \$44,237.17. Such amount reflects the total amount requested by Warner Stevens for the Fifth Reporting Period, \$77,799.50 (fees) + \$3,573.15 (expenses), less \$37,135.48 (funds previously received for such fees and costs – as addressed in paragraph 14 below).

10. All of the professional services which are the subject of this Application were rendered by Warner Stevens exclusively at the request of the Committee and not for or at the request of any other person or entity.

11. No agreement exists, nor will any be made, to share any compensation received by Warner Stevens for its services on behalf of the Committee with any other person or firm, except among partners of Warner Stevens.

12. All of the expenses for which Warner Stevens seeks reimbursement were actually and necessarily incurred by Warner Stevens in connection with its rendition of professional services to or for the Committee.

13. As set forth in detail below, the services performed by Warner Stevens on behalf of the Committee have materially benefited the Debtors' chapter 11 estates and their respective creditors.

14. The Interim Compensation Order provides that professionals retained by order of the Court are permitted to submit monthly billings to the Debtors and, absent objection, 80% of the professional fees incurred and 100% of the reimbursable expenses incurred are authorized to be paid pursuant to the Interim Compensation Order. Warner Stevens has submitted requests for monthly compensation and reimbursement of expenses incurred during the Fifth Reporting Period and has received funds from the Debtors in these Bankruptcy Cases as follows:

Month	Professional Fees Requested	Reimbursable Expenses Requested	Professional Fees Paid (80%)	Reimbursable Expenses Paid (100%)	Balance Due to Warner Stevens
February 2007	\$12,112.50	\$273.26	\$9,690.00	\$273.26	\$2,422.50
March 2007	\$18,600.00	\$189.27	\$14,880.00	\$189.27	\$3,720.00
April 2007	\$12,932.50	\$1,756.95	\$10,346.00	\$1,756.95	\$2,586.50
May 2007	\$34,154.50	\$1,353.67	\$0.00	\$0.00	\$35,508.17
TOTALS	\$77,799.50	\$3,573.15	\$34,916.00	\$2,219.48	\$44,237.17

15. This is Warner Stevens' fifth interim fee application. On April 28, 2006, Warner Stevens filed with the Court, and served on interested parties, its "First Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of November 10, 2005 Through January 31, 2006" (the "First Fee Application"). The First Fee Application covered the period of November 10, 2005 through January 31, 2006. Pursuant to the First Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$322,376.00 and reimbursement of expenses in the amount of \$14,929.31, for a total award of \$337,305.31.

16. On February 15, 2007, the Omnibus Order Granting First Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 8, 2005 Through January 31, 2006) (the “First Fee Order”) was entered by the Court awarding Warner Stevens professional fees in the amount of \$314,245.00 and reimbursement of expenses in the amount of \$14,929.31, for a total award of \$329,174.31, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the First Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order and the First Fee Order, the sum of \$329,174.31.

17. On July 31, 2006, Warner Stevens filed with the Court, and served on interested parties, its “Second Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of February 1, 2006 Through May 31, 2006 (the “Second Fee Application”). The Second Fee Application covered the period of February 1, 2006 through May 31, 2006. Pursuant to the Second Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$502,652.50 and reimbursement of expenses in the amount of \$23,618.63, for a total award of \$526,271.13.

18. On February 15, 2007, the Omnibus Order Granting Second Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (February 1, 2006 Through May 31, 2006) (the “Second Fee Order”) was entered by the Court awarding Warner Stevens professional fees in the amount of \$494,521.50 and reimbursement of expenses in the amount of \$23,618.63, for a total award of \$518,140.13, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the Second Fee Application, Warner Stevens has received,

pursuant to the terms of the Interim Compensation Order and the Second Fee Order, the sum of \$518,140.13.

19. On November 29, 2006, Warner Stevens filed with the Court, and served on interested parties, its “Third Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of June 1, 2006 Through September 30, 2006 (the “Third Fee Application”). The Third Fee Application covered the period of June 1, 2006 through September 30, 2006. Pursuant to the Third Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$138,352.50 and reimbursement of expenses in the amount of \$10,044.48, for a total award of \$148,396.98.

20. On February 15, 2007, the Omnibus Order Granting Third Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (June 1, 2006 Through September 30, 2006) (the “Third Fee Order”) was entered by the Court awarding Warner Stevens professional fees in the amount of \$130,221.50 and reimbursement of expenses in the amount of \$10,044.48, for a total award of \$140,265.98, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the Third Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order and the Third Fee Order, the sum of \$140,265.98.

21. On March 30, 2007, Warner Stevens filed with the Court, and served on interested parties, its “Fourth Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of October 1, 2006 Through January 31, 2007 (the “Fourth Fee Application”). The Fourth Fee Application covered the period of October 1, 2006 through January 31, 2007. Pursuant

to the Fourth Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$117,281.50 and reimbursement of expenses in the amount of \$5,654.20, for a total award of \$122,935.70.

22. On June 27, 2007, the Omnibus Order Granting Fourth Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 1, 2006 Through January 31, 2007) (the “Fourth Fee Order”) was entered by the Court awarding Warner Stevens professional fees in the amount of \$112,781.50 and reimbursement of expenses in the amount of \$4,454.20, for a total award of \$117,235.70, which reflects a voluntary reduction of \$5,700.00. Of the amount requested in the Fourth Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order and the Fourth Fee Order, the sum of \$117,235.70.

IV. EXHIBITS WITH DETAIL OF FEES AND EXPENSES

23. In the ordinary course of its business, Warner Stevens maintains records of time expended by attorneys and paralegals in rendering services to its clients. The time records are made contemporaneously with the rendition of professional services and are prepared contemporaneously by the professional who rendered the service.

24. Warner Stevens also maintains contemporaneous records of all actual and necessary expenses incurred in connection with the rendition of professional services to its clients in the ordinary course of its business.

25. The exhibits relating to the professional services performed and reimbursable expenses sought by Warner Stevens during the Fifth Reporting Period are as follows:

- a. Exhibit “C” is a summary of the hours expended during the Fifth Reporting Period by each professional.

- b. Exhibit “D” is a chronological statement, by Task Code, detailing all of the professional services rendered to the Committee during the Fifth Reporting Period, as transcribed from Warner Stevens’ contemporaneous time records. The time records show the professional services rendered, the date on which the services were performed, the person who performed the services, a description of the services performed, and the amount of time spent performing the services.
- c. Exhibit “E” is a summary of the professional services rendered during the Fifth Reporting Period for each Task Code.
- d. Exhibit “F” is a statement detailing expenses incurred, which expenses are considered extraordinary and not included in Warner Stevens’ overhead, for which approval of reimbursement is requested by this Application during the Fifth Reporting Period. Warner Stevens’ policy regarding such extraordinary expenses is set forth in Section VI below.

V. SUMMARY OF LEGAL SERVICES PERFORMED BY WARNER STEVENS

26. Set forth below are summary descriptions of the legal services performed by Warner Stevens during the Fifth Reporting Period on behalf of the Committee. The legal services are grouped together by specific tasks and arranged by a designated Task Code. These Task Codes are different to some extent from the task codes used by other professionals in these Bankruptcy Cases and reflect the fact that many of the tasks performed by Warner Stevens for the Committee are “one off” specific projects for which Warner Stevens assigns matter descriptive and specific task codes. Some of the legal services described in the following Task Codes pertain to matters which are ongoing and for which Warner Stevens continues to provide legal services. The time records for the legal services, in a chronological listing by Task Code, are set forth in Exhibit “D.” These legal services were performed under the supervision of Michael D. Warner as conflicts counsel for the Committee.

A. Barclays Bank Rule 2004 Examination (BB)

27. In May 2006, the Debtors filed a motion (the “2004 Motion”) to take a 2004 examination of Barclays Bank PLC (“Barclays”). Pursuant to the 2004 Motion, the Debtors sought the production of documents and testimony with respect to the refusal by Barclays to turnover to the Debtors, on the grounds of set-off, approximately \$9 million that Barclays owes to the Debtors. The Debtors disputed Barclays’ right of setoff on various grounds, including lack of mutuality.

28. During the previous reporting period, Warner Stevens incurred time analyzing a Settlement Agreement between the Debtors and Barclays (the “Barclays Settlement Agreement”) that intended to resolve the 2004 Motion and the asserted set-off claim. During the Fifth Reporting Period, Warner Stevens communicated, by way of memorandum, to the Committee certain remaining issues involved in the dispute and its recommendations respecting the same.

29. Under the category of Barclays Bank Rule 2004 Examination, Warner Stevens incurred 1.9 hours of professional time, which equates to \$847.50 of legal fees.

B. Claims Administration and Objections (CAO)

30. During the Fifth Reporting Period, Warner Stevens, in conjunction with Latham & Watkins, LLP (“Latham”), the Committee’s lead counsel, continued to review certain claims, the omnibus objections to claims filed by the Debtors, and responses filed by the claimants whose claims have been objected to.

31. Approximately 16,500 proofs of claims have been filed against the Debtors in these cases. During the Fifth Reporting Period, Warner Stevens continued to review certain claims and settlement of claims that Latham could not review because of a conflict.

32. It is anticipated that Warner Stevens will continue to participate in the claims review process into the next reporting period.

33. Under the category of Claims Administration and Objections, Warner Stevens incurred 29.8 hours of professional time, which equates to \$9,445.00 of legal fees.

C. Fee/Employment Application (FEA)

34. A significant portion of the fees included in this category relate to the time incurred in drafting, preparing and filing the Fourth Fee Application and the accompanying exhibits. This included reviewing and redacting, where necessary, the time entries included as exhibits to the Fourth Fee Application to avoid the disclosure of confidential information.

35. During the Fifth Reporting Period, time was also incurred by Warner Stevens in addressing and responding to the questions and issues raised by the Fee Committee with respect to the Fourth Fee Application. This involved reviewing the Fee Committee Report and preparing a response.

36. Warner Stevens also incurred time in preparing the narrative budget required by the Fee Committee for the period of June 2007 through September 2007 which were due at the end of the Fifth Reporting Period.

37. Also included in the category of Fee/Employment Application is time incurred by Warner Stevens in connection with preparing its monthly fee requests for payment of professional fees and expenses in accordance with the Interim Compensation Order. In addition, Warner Stevens incurred time reviewing the monthly time and expense records that were submitted with the fee requests and redacting such time entries where necessary to avoid disclosure of confidential information.

38. Under the category of Fee/Employment Application, Warner Stevens incurred 61.0 hours of professional time, which equates to \$14,345.00 of legal fees.

D. Fee/Employment Objections (FEO)

39. During the Fifth Reporting Period, Warner Stevens incurred time in connection with reviewing the fee applications of those professionals which Latham could not review because of a conflict. During the Fifth Reporting Period, Warner Stevens reviewed the interim fee applications for the Third and Fourth Interim Periods and accompanying time records, and certain monthly fee statements, of Ernst & Young LLP, Deloitte & Touche LLP, KPMG LLP (“KPMG”), PricewaterhouseCoopers LLP (“PwC”), and Wilmer Cutler Pickering Hale and Dorr LLP (“Wilmer Cutler”).

40. Warner Stevens also reviewed the third supplemental retention application of KPMG as well as the second supplemental declaration of PwC and the supplemental declaration of Wilmer Cutler.

41. In connection with its review of six interim fee applications, the supplemental retention application, and the supplemental declarations noted above, Warner Stevens analyzed the applications, summarized the applications for review by the Committee and drafted detailed memoranda to the Committee regarding the issues raised with respect to the applications and Warner Stevens’ recommendations respecting the same.

42. In addition, Warner Stevens incurred time in connection with discussing the supplemental retention application and supplemental declarations with counsel for the Debtors and in negotiating with counsel changes or additions to the language in the proposed retention order.

43. Under the category of Fee/Employment Objections, Warner Stevens incurred 65.7 hours of professional time, which equates to \$23,569.50 of legal fees.

E. General Committee Operations & Issues (GC)

44. Time included in the category of General Committee Operations & Issues is the time and effort incurred by Warner Stevens on behalf of the Committee on several general tasks, including small and discreet projects that do not fit within any of the other more specific categories set forth herein.

45. Warner Stevens incurred time in connection with participating in the weekly meetings held by the Committee and its professionals to discuss the pending matters and issues in the Bankruptcy Cases and to decide on the Committee's position and/or strategy with respect thereto. Except in situations where the physical presence of an attorney from Warner Stevens was needed, Warner Stevens has participated via telephone conference and has limited the number of attorneys that have participated on the conference call. In connection with participating in such calls, attorneys at Warner Stevens have also incurred time in reviewing the proposed agenda for such meetings and the memorandums and reports circulated by other Committee professionals detailing the issues to be discussed and considered at the meeting.

46. In connection with the weekly Committee meetings, Warner Stevens prepared memoranda to the Committee providing summaries of issues being handled by Warner Stevens on behalf of the Committee and proposed recommendations when necessary. During the Committee meetings, attorneys at Warner Stevens would discuss the matters Warner Stevens was handling on behalf of the Committee, their status and answer any questions that Committee members had with respect to such matters.

47. Warner Stevens also incurred time in this category in connection with participating at the monthly meetings held between the Debtors and their professionals and the Committee and its professionals. Only one attorney from Warner Stevens participated in each such meeting.

48. Also included in this category is time incurred by Warner Stevens in reviewing pleadings filed with the Court and in coordinating, so as to avoid the duplication of effort, with the Committee's lead counsel the division of work and the handling of matters on which lead counsel had a potential conflict.

49. Under the category of General Committee Operations & Issues, Warner Stevens incurred 47.3 hours of professional time, which equates to \$21,832.50 of legal fees.

F. Relief From Stay (RFS)

50. Under the category of Relief From Stay, Warner Stevens incurred 0.3 hours of professional time, which equates to \$82.50 of legal fees.

G. Special Projects (SP)

51. During the Fifth Reporting Period and at the request of Latham, Warner Stevens undertook legal research and analysis with respect to two ongoing issues in the bankruptcy cases. It is anticipated that Warner Stevens will continue to incur time in this category into the next reporting period.

52. Under the category of Special Projects, Warner Stevens incurred 16.1 hours of professional time, which equates to \$7,677.50 of legal fees.

VI. FIRM'S POLICY REGARDING EXPENSES AND PROFESSIONAL BILLING

53. Exhibit "F" sets forth the expenses incurred by Warner Stevens during the Fifth Reporting Period for which reimbursement is sought in connection with its representation of the Committee. Warner Stevens's policy is not to charge for long distance telephone charges, incoming and outgoing facsimile transmissions, in-house photocopying and postage. Warner Stevens's policy with regard to other expenses incurred is as follows:

54. **Conference Calls.** Warner Stevens employs a hosting service for conducting Committee conference calls. These expenses are passed through to the estates at their actual cost to Warner Stevens with no mark-up thereon. Exhibit “F” states that Warner Stevens seeks reimbursement of \$62.59 for conference calls.

55. **Overnight Courier Services.** Warner Stevens uses overnight courier services for delivery of documents for overnight delivery. No mark-up of the billing received by Warner Stevens is made. Exhibit “F” states that Warner Stevens seeks reimbursement of \$910.55 for overnight courier service.

56. **Photocopy & Printing.** Warner Stevens employs outside photocopying / printing services for large projects and for those projects connected with mailing of notices to interested parties. When an outside service is utilized, the cost is charged to the estate without any mark-up thereon. In-house photocopying performed by Warner Stevens is provided at no charge to the client. Exhibit “F” states that Warner Stevens seeks reimbursement of \$560.41 for outside photocopying and printing during the Fifth Reporting Period.

57. **Travel.** Warner Stevens uses its best efforts to keep travel costs to a minimum when travel is necessary to adequately represent the client. When travel expenses are incurred by Warner Stevens during the ordinary course of its representation, the actual cost¹ is charged and no mark-up is made to the travel costs incurred by Warner Stevens. During the Fifth Reporting Period, it was necessary for Warner Stevens to incur travel expenses related to meetings with the Committee, the Debtors and attendance at hearings. Exhibit “F” states that Warner Stevens seeks reimbursement of

¹ When air travel is required, Warner Stevens seeks reimbursement only for the cost of coach class airfare and does not bill the estates for travel time unless work on the cases is undertaken during such travel time.

\$2,039.60 for travel related expenses: \$1,493.60 related to airfare and \$546.00 related to ground transportation.

VII. INTERIM REQUEST FOR COMPENSATION

Based upon the foregoing, Warner Stevens respectfully requests that the Court enter its Order approving interim compensation and reimbursement of expenses to Warner Stevens for the period from February 1, 2007 through May 31, 2007, as follows:

Professional Fees	\$77,799.50
Reimbursable Expenses	<u>\$3,573.15</u>
Total Compensation	\$81,372.65

Further, Warner Stevens requests that the Court enter its Order authorizing the Debtors to pay to Warner Stevens the remaining unpaid balance of the total requested compensation for the Fifth Reporting Period of \$44,237.17 (\$81,372.65 less application of funds received to date in the amount of \$37,135.48).

Dated: July 31, 2007

Respectfully submitted,

/s/ MICHAEL D. WARNER

Michael D. Warner

(TX State Bar No. 00792304)

WARNER STEVENS, L.L.P.

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CONFLICTS COUNSEL FOR THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS

EXHIBIT “A”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

**CERTIFICATION UNDER GUIDELINES FOR DISBURSEMENTS
FOR PROFESSIONALS REGARDING FIFTH INTERIM APPLICATION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

Pursuant to the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 24, 1991, and amended April 21, 1995 (together, the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 (the “U.S. Trustee Guidelines” and collectively with the Local Guidelines, the “Guidelines”), the undersigned, a member of the firm Warner Stevens, L.L.P. (“Warner Stevens”), Conflicts Counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Delphi Corporation and its affiliated debtors in the above-captioned cases (collectively, “Delphi” or the “Debtors”), hereby certifies with respect to Warner Stevens’ fifth interim application for allowance of compensation for services rendered and for reimbursement of expenses, dated July 31, 2007 (the “Application”), as follows:

1. I am the professional designated by Warner Stevens in respect of compliance with the Local Guidelines.
2. I make this certification in support of the Application in accordance with the Local Guidelines.

3. In respect of section B.1. of the Local Guidelines, I certify that:
- a. I have read the Application;
 - b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursement sought fall within the Guidelines;
 - c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Warner Stevens and generally accepted by Warner Stevens' clients; and
 - d. In providing a reimbursable service, Warner Stevens does not make a profit on that service, whether the service is performed in-house or through a third party.

4. In respect of section B.2. of the Local Guidelines, I certify that Warner Stevens has provided, on a monthly basis, statements of Warner Stevens' fees and disbursements accrued during the previous month, by serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application).

5. In respect of section B.3. of the Local Guidelines, I certify that copies of the Application are being provided to (a) counsel for the Debtors, (b) lead counsel for the Committee, and (c) the Office of the United States Trustee, (d) the Fee Committee, and (e) to the requisite Notice Parties (as defined in the Interim Compensation Order) in accordance with paragraph 7 of the Interim Compensation Order.

Dated: July 31, 2007

/s/ Michael D. Warner
Michael D. Warner

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,	)	(Jointly Administered)
)	
Debtors.	)	Chapter 11
_____)	

**FINAL ORDER UNDER 11 U.S.C. §§ 327(a), 328, AND 1103 AND
FED. R. BANKR. P. 2014(a) AUTHORIZING EMPLOYMENT
AND RETENTION OF WARNER STEVENS, L.L.P. AS CONFLICTS
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application, dated November 15, 2005 (the "Application"), of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for an order (the "Order"), pursuant to 11 U.S.C. §§ 327(a), 328 and 1103 and Fed. R. Bankr. P. 2014, authorizing the employment and retention of Warner Stevens, L.L.P. ("Warner Stevens") as conflicts counsel to the Committee in these chapter 11 cases; and upon the Declaration of Michael D. Warner in Support of the Application for Order Authorizing Employment and Retention of Warner Stevens, L.L.P. as Conflicts Counsel to the Official Committee of Unsecured Creditors; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED that the Application is granted in all respects; and it is further

ORDERED that the Committee is authorized to retain Warner Stevens as its conflicts counsel, pursuant to Bankruptcy Code §§ 327 (a), 328 and 1103, (a) to perform services on the bankruptcy-related matters which Latham & Watkins ("Latham") cannot handle because such

matters involve Latham's respective clients and could present potential conflicts of interest for Latham, and (b) to perform other discrete duties as are assigned by Latham to Warner Stevens, as generally described in the Application and the Declaration of Michael D. Warner; and it is further

ORDERED that payment of Warner Stevens' fees and expenses shall be made, subject to Bankruptcy Court review and approval, pursuant to the terms described in the Application and the Declaration of Michael D. Warner, in accordance with the applicable provisions of the Bankruptcy Code (including sections 328, 330 and 331 of the Bankruptcy Code), the Bankruptcy Rules, and the Local Rules and Orders of this Court; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

ORDERED that the Committee shall serve a copy of this Order on the United States Trustee and the Debtors by hand or overnight mail within five days from the date hereof.

Dated: January 6, 2006
New York, New York

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT “C”

EXHIBIT "C"

**Warner Stevens, L.L.P. - Professional and Paraprofessional Summary
For the Billing Period February 1, 2007 through May 31, 2007**

Timekeeper	Initials	Position	Year Admitted	Hours	Hourly Rate	Amount
Cohen, David T.	DTC	Partner	1984	13.0	\$525	\$6,825.00
Resler, Jeffrey A.	JAR	Partner	1988	46.8	\$525	\$24,570.00
Warner, Michael D.	MDW	Partner	1984	13.4	\$525	\$7,035.00
Chou, Emily S.	ESC	Partner	1998	13.7	\$415	\$5,685.50
Olenczuk, Alexandra P.	APO	Associate	1994	9.1	\$415	\$3,776.50
Obaldo, Rachel R.	RRO	Associate	2003	94.3	\$275	\$25,932.50
Williams, Silvia N.	SNW	Paralegal		31.8	\$125	\$3,975.00
TOTALS				222.1		\$77,799.50

EXHIBIT “D”

EXHIBIT "D"										
In re Delphi Corporation, et al.; Case No. 05-44481										
Professional & Paraprofessional Fee Entries for February 1, 2007 Through May 31, 2007										
TASK CODES:										
				BB	Barclays 2004 Examination					
				CAO	Claims Administration and Objections					
				FEA	Fee/Employment Applications					
				FEO	Fee/Employment Objections					
				GC	General Committee Operations & Issues					
				RFS	Relief From Stay					
				SP	Special Projects					
Date	TK First Name	TK Last Name	TK MI	TK Position	Time	Rate	Amount	Description	Task Code	Fee/Exp Indicator
2/1/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Barclays 2004 Examination: Preparation of email to the Committee regarding status of the settlement agreement between the Debtors and Barclays.	BB	F
2/1/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Barclays 2004 Examination: Review Barclay's settlement	BB	F
2/1/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Barclays 2004 Examination: Telephone conference with N. Berger re: Barclay's settlement	BB	F
2/6/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Barclays 2004 Examination: Telephone conference with K. Coleman (barlcays) and N. Berger (Debtors) re: Barclays settlement clarification	BB	F
2/6/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Barclays 2004 Examination: Draft email re: memorializing agreement	BB	F
					1.9		\$847.50		BB Total	
2/13/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review proposed third claims hearing agenda.	CAO	F
3/1/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Claims Administration and Objections: Review email exchange re: [REDACTED].	CAO	F
3/1/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Telephone conference with M. Broude (Latham) re: [REDACTED].	CAO	F
3/5/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Claims Administration and Objections: Telephone conference with B. Pickering re: claims data [REDACTED].	CAO	F
3/5/2007	Jeffrey	Resler	A.	Partner	1.1	\$525.00	\$577.50	Claims Administration and Objections: Review claims materials Mesirow received from Debtors	CAO	F
3/6/2007	Rachel	Obaldo	R.	Associate	1.8	\$275.00	\$495.00	Claims Administration and Objections: Review eighth and ninth omnibus objection to claims.	CAO	F
3/6/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Claims Administration and Objections: Review responses filed thus far to eighth and ninth omnibus objection to claims.	CAO	F
3/7/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Claims Administration and Objections: Review a response filed to eighth omnibus objections to claims.	CAO	F

3/8/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review two responses filed to ninth omnibus objection to claims.	CAO	F
3/8/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Claims Administration and Objections: Review claim materials presented at meeting with Debtors	CAO	F
3/8/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Confer with R. Obaldo re: claims process and recent claims objections	CAO	F
3/12/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review certain responses filed to the ninth omnibus objection to claims.	CAO	F
3/19/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Claims Administration and Objections: Review tenth and eleventh omnibus objections to claims.	CAO	F
3/21/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review proposed agenda for omnibus claims hearing.	CAO	F
3/21/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Claims Administration and Objections: Review various responses filed to the eighth and ninth omnibus objections to claims.	CAO	F
3/22/2007	Rachel	Obaldo	R.	Associate	1.3	\$275.00	\$357.50	Claims Administration and Objections: Review latest various responses filed to the eighth and ninth omnibus objections to claims.	CAO	F
4/10/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Claims Administration and Objections: Review notice regarding settlement of certain GE claims.	CAO	F
4/10/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Download information on certain GE claims from the claims register.	CAO	F
4/14/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review proposed sixth claims omnibus hearing agenda.	CAO	F
4/15/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Claims Administration and Objections: Review various responses to Debtors' tenth and eleventh omnibus objections to claims.	CAO	F
4/17/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review notice and other documentation re: GE claim.	CAO	F
4/17/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Claims Administration and Objections: Telephone conference with Debtors' counsel regarding proposed settlement of GE claim.	CAO	F
4/17/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review recent responses filed to Debtors' tenth and eleventh omnibus objections to claims.	CAO	F

4/20/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Claims Administration and Objections: Review recent various responses filed to Debtors' tenth and eleventh omnibus objection to claims.	CAO	F
4/20/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review recent various responses filed to Debtors' tenth and eleventh omnibus objection to claims.	CAO	F
4/23/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Claims Administration and Objections: Review two notices regarding adjournment of certain claims and compromising other claims filed by the Debtors.	CAO	F
4/26/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review proposed seventeenth claims hearing agenda.	CAO	F
4/27/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review seventh claims omnibus hearing agenda.	CAO	F
4/28/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Claims Administration and Objections: Review twelfth omnibus objection to claims and preparation of notes for J. Resler regarding the same.	CAO	F
4/28/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Claims Administration and Objections: Review thirteenth omnibus objection to claims and preparation of notes for J. Resler regarding the same.	CAO	F
5/10/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Claims Administration and Objections: Review numerous recent stipulations resolving claims objections and responses to claims objections.	CAO	F
5/10/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review eighth claims hearing agenda.	CAO	F
5/14/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review response filed to the thirteenth omnibus objection to claims.	CAO	F
5/14/2007	Rachel	Obaldo	R.	Associate	1.2	\$275.00	\$330.00	Claims Administration and Objections: Review numerous joint settlement agreements recently served.	CAO	F
5/14/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Claims Administration and Objections: Review Motion for Supplemental Settlement Procedures.	CAO	F
5/15/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Claims Administration and Objections: Conferences regarding strategy for analyzing claims.	CAO	F
5/17/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Claims Administration and Objections: Review two responses filed to omnibus objection to claims.	CAO	F
5/22/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Claims Administration and Objections: Review certain responses filed to the Debtors' thirteenth omnibus objection to claims.	CAO	F

5/23/2007	Rachel	Obaldo	R.	Associate	2.3	\$275.00	\$632.50	Claims Administration and Objections: Review fourteenth and fifteenth omnibus objection to claims. Preparation of notes for J. Resler regarding the same.	CAO	F
5/30/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Claims Administration and Objections: Review certain responses to the twelfth and thirteenth omnibus objection to claims.	CAO	F
5/30/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Claims Administration and Objections: Review certain claims joint stipulations and agreed orders recently filed. Conference with J. Resler re: same.	CAO	F
5/31/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Review proposed ninth claims hearing agenda.	CAO	F
5/31/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Claims Administration and Objections: Review most recent claims objection analysis prepared by the Debtors	CAO	F
					29.8		\$9,445.00		CAO Total	
2/1/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Finalize and distribute budget for February through May 2007.	FEA	F
2/1/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Review Fee Statement	FEA	F
2/5/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Prepare email to K. Bambach regarding estimates of legal fees and expenses of Warner Stevens for the month of January 2007.	FEA	F
2/7/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Review January 2007 time entries.	FEA	F
2/8/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Exchange emails with Debtors' counsel regarding fee hearings on 2/15/2007.	FEA	F
2/12/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Confer with R. Obaldo re: fee hearing and confirming correct numbers for fee order.	FEA	F
2/13/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Telephone call and exchange emails with Debtors' counsel regarding proposed order for fee hearings.	FEA	F
2/13/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Review proposed exhibits to order regarding interim fee applications.	FEA	F
2/13/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Telephone call with T. Matz re: fee order and exhibits	FEA	F
2/14/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review proposed agenda for fee hearings.	FEA	F
2/14/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Telephone call with R. Obaldo re: confirming fee order amounts	FEA	F

2/15/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Review proposed orders for first, second, and third interim fee applications. Conference with J. Resler regarding the same.	FEA	F
2/15/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Confer with R. Obaldo re: fee orders and amounts	FEA	F
2/16/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review order entered regarding first interim fee application.	FEA	F
2/16/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review monthly time entries for redaction	FEA	F
2/21/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review order regarding second interim fee application.	FEA	F
2/22/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review order regarding third interim fee application.	FEA	F
2/26/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions to the professional time detail for January 2007.	FEA	F
2/26/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Correspondence to J. Weiss regarding review/comments on the January 2007 fee and expense request.	FEA	F
2/26/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Review email correspondence from J. Weiss regarding the January 2007 fee and expense request.	FEA	F
2/27/2007	Silvia	Williams	N.	Paralegal	1.2	\$125.00	\$150.00	Fee/Employment Applications: Prepare the January 2007 monthly fee and expense request and exhibits to same.	FEA	F
2/27/2007	Rachel	Obaldo	R.	Associate	1.0	\$275.00	\$275.00	Fee/Employment Applications: Continue work on draft of January 2007 monthly fee statement.	FEA	F
2/28/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Finalize and serve January 2007 monthly fee statement.	FEA	F
2/28/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Review Monthly Fee Statement	FEA	F
3/2/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Applications: Prepare email to K. Bambach regarding estimate of February 2007 fees and expenses.	FEA	F
3/2/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review February 2007 time entries.	FEA	F
3/14/2007	Silvia	Williams	N.	Paralegal	2.9	\$125.00	\$362.50	Fee/Employment Applications: Prepare 4th interim fee application and exhibits.	FEA	F
3/15/2007	Silvia	Williams	N.	Paralegal	3.4	\$125.00	\$425.00	Fee/Employment Applications: Continue preparation of 4th interim fee application and exhibits.	FEA	F
3/16/2007	Silvia	Williams	N.	Paralegal	5.7	\$125.00	\$712.50	Fee/Employment Applications: Prepare final draft of the 4th interim fee application and exhibits for attorney review.	FEA	F
3/19/2007	Silvia	Williams	N.	Paralegal	1.9	\$125.00	\$237.50	Fee/Employment Applications: Revisions to 4th interim fee application.	FEA	F

3/19/2007	Rachel	Obaldo	R.	Associate	1.6	\$275.00	\$440.00	Fee/Employment Applications: Review and revise draft of fourth interim fee application.	FEA	F
3/21/2007	Silvia	Williams	N.	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Applications: Revisions to 4th interim fee application.	FEA	F
3/21/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Applications: Exchange emails with J. Weiss regarding [REDACTED].	FEA	F
3/23/2007	Jeffrey	Resler	A.	Partner	1.6	\$525.00	\$840.00	Fee/Employment Applications: Review and revise Warner Stevens 4th Interim Fee App	FEA	F
3/26/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions to the professional time detail for February 2007.	FEA	F
3/26/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Email correspondence to J. Weiss regarding [REDACTED].	FEA	F
3/27/2007	Silvia	Williams	N.	Paralegal	1.6	\$125.00	\$200.00	Fee/Employment Applications: Prepare the February 2007 monthly fee statement and exhibits to same.	FEA	F
3/27/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Continue review of revisions to the fourth interim fee application.	FEA	F
3/27/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Review February 2007 monthly fee statement.	FEA	F
3/27/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Review redraft of the Fourth Interim Fee App	FEA	F
3/29/2007	Silvia	Williams	N.	Paralegal	0.7	\$125.00	\$87.50	Fee/Employment Applications: Revisions to the February 2007 monthly fee statement and the 4th interim fee application.	FEA	F
3/30/2007	Silvia	Williams	N.	Paralegal	3.7	\$125.00	\$462.50	Fee/Employment Applications: Prepare the 4th interim fee application and exhibits and e-file with court and serve same.	FEA	F
3/30/2007	Silvia	Williams	N.	Paralegal	0.9	\$125.00	\$112.50	Fee/Employment Applications: Prepare the February 2007 fee statement for service and serve same.	FEA	F
3/30/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Applications: Review notice of change of hearing date for fourth interim fee applications.	FEA	F
3/30/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Fee/Employment Applications: Review final fourth interim fee application and supervise filing and service of the same.	FEA	F
3/30/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Review final fifteenth monthly fee statement and supervise service of the same.	FEA	F
4/3/2007	Silvia	Williams	N.	Paralegal	0.3	\$125.00	\$37.50	Fee/Employment Applications: Calls to and from M. Piscitelli regarding payment for remaining balance from the 1st, 2nd and 3rd interim fee applications.	FEA	F
4/3/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Review correspondence from Debtors requesting confirmation of amounts owed for the first, second, and third interim fee applications. Coordinate response.	FEA	F

4/4/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Email correspondence to K. Bamback regarding the March 2007 estimates of fees and expenses.	FEA	F
4/4/2007	Silvia	Williams	N.	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Applications: Review pre bills for March 2007.	FEA	F
4/5/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review and respond to emails from S. Trevino at LCC regarding electronic submissions for October 2006 through January 2007.	FEA	F
4/5/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Review March 2007 time entries.	FEA	F
4/10/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Review Sims submission	FEA	F
4/13/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Review documentation and complete SIMS submissions for the months of October through December 2006 and January 2007.	FEA	F
4/15/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Review emails regarding erroneous SIMS submissions. Uploaded SIMS information again.	FEA	F
4/16/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Telephone conference and exchange emails with S. Trevejo and Legal Cost Control regarding recent SIMS submissions.	FEA	F
4/16/2007	Michael	Warner	D.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Conference with R. Obaldo re: WS fourth interim fee application.	FEA	F
4/17/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Resubmit January 2007 SIMS documents.	FEA	F
4/17/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Exchange emails with S. Trevejo regarding resubmission of January 2007 documents.	FEA	F
4/25/2007	Silvia	Williams	N.	Paralegal	1.4	\$125.00	\$175.00	Fee/Employment Applications: Prepare the March 2007 monthly fee and expense request and exhibits to same.	FEA	F
4/26/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions to the professional time detail for March 2007.	FEA	F
4/26/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Email correspondence to J. Weiss regarding review/comments on the March 2007 fee and expense request.	FEA	F
4/26/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review March 2007 time entries for redaction purposes.	FEA	F
4/29/2007	Silvia	Williams	N.	Paralegal	0.8	\$125.00	\$100.00	Fee/Employment Applications: Revisions to March 2007 monthly fee and expense request and exhibits to same for attorney review.	FEA	F

4/30/2007	Silvia	Williams	N.	Paralegal	0.9	\$125.00	\$112.50	Fee/Employment Applications: Revise March 2007 fee and expense request and exhibits to same and forward to distribution list.	FEA	F
4/30/2007	Rachel	Obaldo	R.	Associate	1.0	\$275.00	\$275.00	Fee/Employment Applications: Review final monthly fee statement for March 2007.	FEA	F
4/30/2007	Jeffrey	Resler	A.	Partner	0.1	\$525.00	\$52.50	Fee/Employment Applications: Confer with R. Obaldo re: comments of Fee Committee	FEA	F
5/4/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Email correspondence to K. Bambach regarding the April 2007 estimates of fees and expenses of Warner Stevens.	FEA	F
5/10/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review time entries for April 2007.	FEA	F
5/15/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Call to J. Sykes at LLC regarding password reset.	FEA	F
5/15/2007	Jeffrey	Resler	A.	Partner	1.1	\$525.00	\$577.50	Fee/Employment Applications: Review Fee Committee Report	FEA	F
5/16/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Further review of April 2007 time entries.	FEA	F
5/17/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Confer with T. Matz (Skadden) re: responding to Fee Committee Report	FEA	F
5/21/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Applications: Prepare WS budget for June 2007 through September 2007.	FEA	F
5/21/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Review and revise proposed budget	FEA	F
5/24/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review April time records for redaction	FEA	F
5/24/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Review expense backup for Fourth Interim and issues raised by Fee Committee	FEA	F
5/29/2007	Silvia	Williams	N.	Paralegal	0.3	\$125.00	\$37.50	Fee/Employment Applications: Process redactions to the professional time detail for the April 2007 fee statement.	FEA	F
5/29/2007	Silvia	Williams	N.	Paralegal	0.3	\$125.00	\$37.50	Fee/Employment Applications: Email correspondence to and from J. Weiss regarding review/comments on the April 2007 fee request.	FEA	F
5/29/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Compose email to Fee Committee re: fees and proposed reduction	FEA	F
5/31/2007	Silvia	Williams	N.	Paralegal	0.9	\$125.00	\$112.50	Fee/Employment Applications: Prepare April 2007 fee and expense statement for service and serve same.	FEA	F
5/31/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Review April 2007 monthly fee statement.	FEA	F
5/31/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Revise and forward WS budget for June 2007 through September 2007.	FEA	F
					61.0		\$14,345.00		FEA Total	

2/1/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Objections: Revisions to memo to the Committee regarding third interim fee application of Deloitte & Touche.	FEO	F
2/1/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Objections: Finalize memos to the Committee summarizing all the third interim fee applications analyzed and distribute to the members.	FEO	F
2/1/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Fee/Employment Objections: Continue review of documents regarding third interim fee application of Wilmer Hale.	FEO	F
2/1/2007	Emily	Chou	S.	Partner	1.0	\$415.00	\$415.00	Fee/Employment Objections: Further revision of memoranda on Third Fee Application of KPMG and Third Fee Application of E&Y.	FEO	F
2/1/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Fee/Employment Objections: Draft memo to the Committee re: recommendations on Fee Apps	FEO	F
2/1/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Objections: Revise individual E&Y, Deloitte and KPMG memos	FEO	F
2/1/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Confer with R. Obaldo twice re: Wilmer Cutler and PWC	FEO	F
2/2/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Exchange emails with counsel at Wilmer Hale regarding the third interim fee application of Wilmer Hale.	FEO	F
2/2/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Objections: Telephone conferences with counsel at Wilmer Hale regarding the third interim fee application of Wilmer Hale.	FEO	F
2/2/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Telephone conferences with PricewaterhouseCoopers partner regarding third interim fee application of Wilmer Hale.	FEO	F
2/2/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Preparation of materials for Committee meeting on 2/5/2007.	FEO	F
2/23/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with Skadden counsel regarding additional services to be provided by KPMG.	FEO	F
2/23/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Review email from Skadden counsel with accompanying KPMG engagement letter regarding additional services to be provided.	FEO	F
3/9/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Review supplemental declaration filed by Wilmer Cutler.	FEO	F
3/9/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Confer with R. Obaldo re: Wilmer Cutler disclosure	FEO	F

3/18/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Objections: Review third supplemental application of KPMG.	FEO	F
3/21/2007	Rachel	Obaldo	R.	Associate	2.7	\$275.00	\$742.50	Fee/Employment Objections: Draft formal memorandum to the Committee regarding [REDACTED].	FEO	F
3/22/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Objections: Complete and circulate formal memorandum to the Committee regarding [REDACTED].	FEO	F
3/22/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Objections: Telephone conferences and exchange emails with counsel for the Debtors regarding extending the response deadline to the third supplemental retention application of KPMG.	FEO	F
3/22/2007	Jeffrey	Resler	A.	Partner	1.2	\$525.00	\$630.00	Fee/Employment Objections: Review KPMG App and proposed Order; confer with R. Obaldo re: same (.10)	FEO	F
3/22/2007	Jeffrey	Resler	A.	Partner	1.1	\$525.00	\$577.50	Fee/Employment Objections:Revise memo to the Committee re: KPMG App	FEO	F
3/23/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Telephone conference with D. De Elizalde (Skadden) re: questions on latest KPMG employment app	FEO	F
3/26/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Telephone conference with D. De Elizalde (Skadden) re: resolution of KPMG issues	FEO	F
3/26/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Mark-up proposed order regarding KPMG.	FEO	F
3/27/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Telephone conference and exchange emails with Debtors' counsel regarding proposed order for KPMG third supplemental retention application.	FEO	F
3/27/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Review notices of hearing for the first and second interim fee applications of PwC.	FEO	F
3/27/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Preparation of emails and telephone conference with L. Salcedo regarding the first and second interim fee applications of PwC.	FEO	F
3/27/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Email and telephone exchanges with Skadden resolving KPMG issues	FEO	F
3/27/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Draft language re: KPMG order.	FEO	F
3/29/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Telephone conferences and exchange emails with Debtors counsel regarding KPMG third supplemental retention application.	FEO	F

3/29/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Review revised proposed order regarding KPMG third supplemental retention application. Respond to email from Debtors' counsel regarding the same.	FEO	F
3/29/2007	Jeffrey	Resler	A.	Partner	0.6	\$525.00	\$315.00	Fee/Employment Objections: Telephone and email exchanges re: resolving issue with KPMG employment app	FEO	F
3/29/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Compose new language re: Additional Services for KPMG.	FEO	F
4/2/2007	Rachel	Obaldo	R.	Associate	1.0	\$275.00	\$275.00	Fee/Employment Objections: Review Debtors' motion regarding outsourcing of finance services for [REDACTED].	FEO	F
4/2/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Review order authorizing third supplemental retention application of KPMG.	FEO	F
4/3/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Exchange emails with Debtors' counsel regarding continuance of objection deadlines and hearings for PwC interim fee applications.	FEO	F
4/19/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Review package of documents received from Latham with fee applications and monthly fee statements of E&Y, PwC, and KPMG.	FEO	F
4/20/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Fee/Employment Objections: Review status of monthly fee statements for KPMG, PwC, Deloitte, E&Y, and Wilmer Hale.	FEO	F
4/24/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Telephone conference with R. Meisler (Skadden) re: PWC Spain	FEO	F
4/25/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Fee/Employment Objections: Review second supplemental declaration of PwC and conferences with J. Resler regarding the same.	FEO	F
4/25/2007	Rachel	Obaldo	R.	Associate	1.9	\$275.00	\$522.50	Fee/Employment Objections: Preparation of formal memo to the Committee regarding the second supplemental declaration of PwC.	FEO	F
4/25/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Review memo to Committee re: PWC supplemental disclosure	FEO	F
4/26/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Review PWC supplemental disclosure	FEO	F
4/26/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Telephone conference with counsel for PWC and the Debtors re: questions about PWC's supplemental disclosure and Spain bankruptcy filing.	FEO	F
4/28/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Preparation of email to L. Salcedo regarding third interim fee application filed by PwC.	FEO	F

5/7/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Review package received from Latham with certain monthly fee statements of E&Y and KPMG.	FEO	F
5/15/2007	Emily	Chou	S.	Partner	1.0	\$415.00	\$415.00	Fee/Employment Objections: Commence review of KPMG 4th Interim Fee Application.	FEO	F
5/16/2007	Rachel	Obaldo	R.	Associate	1.6	\$275.00	\$440.00	Fee/Employment Objections: Review interim fee application filed by PwC.	FEO	F
5/18/2007	Rachel	Obaldo	R.	Associate	1.8	\$275.00	\$495.00	Fee/Employment Objections: Review first interim fee application of PwC.	FEO	F
5/21/2007	Rachel	Obaldo	R.	Associate	1.5	\$275.00	\$412.50	Fee/Employment Objections: Continue review of PwC interim fee applications (three).	FEO	F
5/21/2007	Emily	Chou	S.	Partner	1.0	\$415.00	\$415.00	Fee/Employment Objections: Review E&Y Fourth Fee Application.	FEO	F
5/22/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Legal research regarding obligation to disclose increases in hourly billing rates.	FEO	F
5/22/2007	Rachel	Obaldo	R.	Associate	1.3	\$275.00	\$357.50	Fee/Employment Objections: Continue review of PwC interim fee applications (three).	FEO	F
5/22/2007	Emily	Chou	S.	Partner	2.2	\$415.00	\$913.00	Fee/Employment Objections: Review Fourth Fee Application of E&Y.	FEO	F
5/24/2007	Alexandra	Olenczuk	P.	Associate	2.5	\$415.00	\$1,037.50	Fee/Employment Objections: Review and analyze KPMG fourth fee application.	FEO	F
5/24/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections:Confer with R. Obaldo re: fee objections and memo to Committee re: same	FEO	F
5/25/2007	Rachel	Obaldo	R.	Associate	3.7	\$275.00	\$1,017.50	Fee/Employment Objections: Continue review of PwC interim fee applications (three).	FEO	F
5/25/2007	Alexandra	Olenczuk	P.	Associate	0.8	\$415.00	\$332.00	Fee/Employment Objections: Continue reviewing and analyzing KPMG fourth fee application.	FEO	F
5/29/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Objections: Review summary of fourth interim fee applications provided by Latham to ensure no duplication of efforts.	FEO	F
5/29/2007	Rachel	Obaldo	R.	Associate	1.5	\$275.00	\$412.50	Fee/Employment Objections: Continue review of PwC interim fee applications (three).	FEO	F
5/29/2007	Emily	Chou	S.	Partner	1.2	\$415.00	\$498.00	Fee/Employment Objections: Review E&Y Fee Application.	FEO	F
5/29/2007	Emily	Chou	S.	Partner	1.5	\$415.00	\$622.50	Fee/Employment Objections: Review E&Y Fee Application (review time entries).	FEO	F
5/29/2007	Alexandra	Olenczuk	P.	Associate	1.8	\$415.00	\$747.00	Fee/Employment Objections: Continue reviewing and analyzing KPMG fourth fee application.	FEO	F
5/30/2007	Silvia	Williams	N.	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Objections: Review docket for Deloitte & Touche filings pertaining to retention applications, orders, etc. for attorney review.	FEO	F

5/30/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Preliminary review of Deloitte & Touch fee application and other information and conferences with A. Olenczuk re: same.	FEO	F
5/30/2007	Emily	Chou	S.	Partner	2.0	\$415.00	\$830.00	Fee/Employment Objections: Review E&Y Fourth Fee Application (time entries).	FEO	F
5/30/2007	Emily	Chou	S.	Partner	0.3	\$415.00	\$124.50	Fee/Employment Objections: Initial review of E&Y Supplemental Employment Application.	FEO	F
5/30/2007	Alexandra	Olenczuk	P.	Associate	2.5	\$415.00	\$1,037.50	Fee/Employment Objections: Draft memo and attachment (chart) re KPMG's fourth fee application.	FEO	F
5/31/2007	Emily	Chou	S.	Partner	3.5	\$415.00	\$1,452.50	Fee/Employment Objections: Complete review of E&Y Fourth Fee Application and draft memorandum to Committee re same.	FEO	F
5/31/2007	Alexandra	Olenczuk	P.	Associate	0.3	\$415.00	\$124.50	Fee/Employment Objections: Review and analyze Deloitte's fourth fee application.	FEO	F
5/31/2007	Alexandra	Olenczuk	P.	Associate	1.2	\$415.00	\$498.00	Fee/Employment Objections: Draft memo and attachment (chart) re Deloitte's fourth fee application.	FEO	F
					65.7		\$23,569.50		FEO Total	
2/2/2007	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review summary of [REDACTED].	GC	F
2/2/2007	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review summary on brake hose motion.	GC	F
2/2/2007	Michael	Warner	D.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review summary of Debtors' business plan circulated by Mesirov.	GC	F
2/5/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Participate in conference call with the Committee professionals to discuss [REDACTED].	GC	F
2/5/2007	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	General Committee Operations & Issues: Review materials for today's meeting	GC	F
2/5/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Attend weekly telephonic professionals call	GC	F
2/5/2007	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Attend weekly Committee call	GC	F
2/7/2007	Rachel	Obaldo	R.	Associate	3.7	\$275.00	\$1,017.50	General Committee Operations & Issues: Participate in Committee meeting with the Debtors and the equity committee.	GC	F
2/7/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	General Committee Operations & Issues: Review materials from Debtors for meeting with the Committee.	GC	F
2/8/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	General Committee Operations & Issues: Review summary of [REDACTED].	GC	F
2/9/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	General Committee Operations & Issues: Review summary of application of [REDACTED].	GC	F

2/13/2007	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review weekly [REDACTED].	GC	F
2/13/2007	Michael	Warner	D.	Partner	0.1	\$525.00	\$52.50	General Committee Operations & Issues: Review press release regarding third quarter financial results.	GC	F
2/14/2007	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review summary of settlement between Debtors and InPlay Technologies.	GC	F
2/19/2007	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review summary of [REDACTED].	GC	F
2/20/2007	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review [REDACTED].	GC	F
2/20/2007	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review weekly [REDACTED].	GC	F
2/21/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	General Committee Operations & Issues: Participate in conference call with the Committee.	GC	F
2/26/2007	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review email from Jefferies [REDACTED].	GC	F
2/26/2007	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review weekly [REDACTED].	GC	F
2/28/2007	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review setoff request between Debtors and [REDACTED]	GC	F
2/28/2007	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review email and attachment [REDACTED].	GC	F
3/8/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Committee call prior to meeting with Debtors	GC	F
3/8/2007	Jeffrey	Resler	A.	Partner	2.0	\$525.00	\$1,050.00	General Committee Operations & Issues: Committee meeting with Debtors	GC	F
3/8/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Follow-up meeting with Debtors after main meeting	GC	F
3/12/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	General Committee Operations & Issues: Participate in weekly Committee call.	GC	F
3/13/2007	Jeffrey	Resler	A.	Partner	0.6	\$525.00	\$315.00	General Committee Operations & Issues: Review [REDACTED]; telephone conference with L Szlezinger (Meisrow) re: same (.20)	GC	F
3/19/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review materials for today's Committee meeting	GC	F
3/19/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Attend weekly Committee meeting	GC	F
3/19/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Telephone conference with M. Broude re: [REDACTED].	GC	F
3/19/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Telephone conference with R. Meisler (Skadden) re: [REDACTED].	GC	F

3/19/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Confer with M. Warner re: [REDACTED].	GC	F
3/19/2007	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	General Committee Operations & Issues: Review and revise proposed letter re [REDACTED].	GC	F
3/20/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Telephone conference with L. Szlezinger (Mesirow) re: [REDACTED].	GC	F
4/2/2007	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review daily and weekly industry reports from Jefferies.	GC	F
4/5/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	General Committee Operations & Issues: Review updated Committee calendar circulated by Latham.	GC	F
4/6/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	General Committee Operations & Issues: Review memo from Latham summarizing recently filed pleadings and its recommendations for the Committee.	GC	F
4/9/2007	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Participate on weekly Committee call; review materials for meeting	GC	F
4/15/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	General Committee Operations & Issues: Exchange emails with Latham counsel regarding upcoming Committee meeting with the Debtors.	GC	F
4/16/2007	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review daily and weekly industry reports from Jefferies.	GC	F
4/19/2007	Jeffrey	Resler	A.	Partner	4.0	\$525.00	\$2,100.00	General Committee Operations & Issues: Telephonic appearance re: Committee Meeting with the Debtors	GC	F
4/19/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review materials prepared by Debtor for the hearing	GC	F
4/23/2007	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review email re: 1113/1114 status conference.	GC	F
4/23/2007	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review daily and weekly industry reports from Jefferies.	GC	F
4/23/2007	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	General Committee Operations & Issues: Review various Committee correspondence.	GC	F
4/26/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Review calendar of upcoming dates and deadlines circulated by Latham to the Committee.	GC	F
4/30/2007	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Participate on weekly Committee Call	GC	F
4/30/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Participate on weekly professionals call	GC	F
5/7/2007	Jeffrey	Resler	A.	Partner	1.8	\$525.00	\$945.00	General Committee Operations & Issues: Weekly Committee Call	GC	F

5/14/2007	Rachel	Obaldo	R.	Associate	1.3	\$275.00	\$357.50	General Committee Operations & Issues: Review Network Support Services Motion and EDS Settlement Motion and analyze for duplication of efforts with those provided by KPMG, D&T, E&Y and/or PwC.	GC	F
5/14/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review weekly materials circulated by professionals	GC	F
5/17/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	General Committee Operations & Issues: Review Committee calendar of dates and deadlines circulated by Latham.	GC	F
5/17/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	General Committee Operations & Issues: Conferences with J. Resler regarding task items to be completed. Outline the same.	GC	F
5/18/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	General Committee Operations & Issues: Review summaries of recently filed motions circulated by Latham.	GC	F
5/18/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Review second supplemental affidavit of Mesirow.	GC	F
5/18/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review materials for Monday's meeting	GC	F
5/21/2007	Jeffrey	Resler	A.	Partner	1.8	\$525.00	\$945.00	General Committee Operations & Issues: Attend telephonically Committee meeting	GC	F
5/23/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	General Committee Operations & Issues: Conferences with J. Resler regarding upcoming dates & deadlines.	GC	F
5/24/2007	Michael	Warner	D.	Partner	6.6	\$525.00	\$3,465.00	General Committee Operations & Issues: Preparation for (review materials) and attend meeting of Committees and Debtors, followed by professionals meeting in New York.	GC	F
					47.3		\$21,832.50		GC Total	
2/5/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Relief From Stay Proceedings: Review stipulation filed regarding Tower Automotive.	RFS	F
					0.3		\$82.50		RFS Total	
5/29/2007	Rachel	Obaldo	R.	Associate	1.6	\$275.00	\$440.00	Special Projects: Legal research re:[REDACTED] issue as requested by Latham.	SP	F
5/29/2007	David	Cohen	T.	Partner	4.5	\$525.00	\$2,362.50	Special Projects: Research law and recent cases re [REDACTED] issue as requested by Latham.	SP	F
5/30/2007	Rachel	Obaldo	R.	Associate	1.5	\$275.00	\$412.50	Special Projects: Continue legal research re: [REDACTED] issue as requested by Latham.	SP	F
5/30/2007	David	Cohen	T.	Partner	4.3	\$525.00	\$2,257.50	Special Projects: Further research re [REDACTED] issue as requested by Latham.	SP	F
5/31/2007	David	Cohen	T.	Partner	4.2	\$525.00	\$2,205.00	Special Projects: Further research and drafting of memo re [REDACTED] issue as requested by Latham.	SP	F
					16.1		\$7,677.50		SP Total	
					222.1		\$77,799.50		Grand Total	

EXHIBIT “E”

EXHIBIT "E"
Warner Stevens, L.L.P. - Billing Task Code Summary
For the Billing Period February 1, 2007 through May 31, 2007

Task Description	Task Code	Hours	Aggregate Fees
Barclays Bank Rule 2004 Examination	BB	1.9	\$847.50
Claims Administration and Objections	CAO	29.8	\$9,445.00
Fee/Employment Applications	FEA	61.0	\$14,345.00
Fee/Employment Objections	FEO	65.7	\$23,569.50
General Committee Operations & Issues	GC	47.3	\$21,832.50
Relief From Stay Proceedings	RFS	0.3	\$82.50
Special Projects	SP	16.1	\$7,677.50
TOTALS		222.1	\$77,799.50

EXHIBIT “F”

EXHIBIT "F"

**Warner Stevens, L.L.P. – Reimbursable Expense & Disbursements Summary
For the Billing Period February 1, 2007 through May 31, 2007**

Description	Amount
Conference Call	\$62.59
Overnight Courier Service	\$910.55
Photocopy & Printing	\$560.41
Travel - Airfare	\$1,493.60
Travel - Ground Transportation	\$546.00
TOTAL EXPENSES	\$3,573.15

Firm Policy Regarding Reimbursable Expenses

Warner Stevens does not charge clients for such expenses as long-distance telephone calls, incoming and outgoing facsimiles, in-house document reproduction and postage.

It is the policy of Warner Stevens that various types of expenses are charged to the estate at the actual cost incurred by the Firm, such as conference call hosting, travel related expenses (airfare, lodging, transportation, parking, etc.), transcripts, courier services and other outsourced services (document reproduction, service, retrieval, etc.).

Warner Stevens' policy is not to charge for expenses incurred for electronic legal research that are included as part of its Westlaw service plan. However, when Warner Stevens must conduct electronic legal research for matters outside the scope of its Westlaw service plan, Warner Stevens uses its best efforts to keep electronic legal research costs to a minimum. When electronic legal research costs are incurred by Warner Stevens that is in addition to its Westlaw service plan, the actual cost is charged to the client, with no mark-up thereon.

Because many of the above-referenced expenses are charged to a credit card or otherwise billed on a monthly basis, they may not be included on the monthly Fee Statement for the month in which they were actually incurred, rather, they will be included on the monthly Fee Statement for the month in which the invoice or credit card statement is actually paid.

In Re:Delphi Corporation, et al.; Case No. 05-44481		
Reimbursable Expenses of Warner Stevens, LLP February 1, 2007 Through May 31, 2007		
DATE	DESCRIPTION	AMOUNT
1/23/2007	Cash expense re: conference calls	\$62.59
	Cash expense re: Conference calls Total	\$62.59
2/14/2007	Cash expense re: courier	\$34.08
2/14/2007	Cash expense re: courier	\$21.55
2/14/2007	Cash expense re: courier	\$18.01
2/14/2007	Cash expense re: courier	\$22.56
2/14/2007	Cash expense re: courier	\$22.56
2/14/2007	Cash expense re: courier	\$18.01
2/14/2007	Cash expense re: courier	\$17.45
2/14/2007	Cash expense re: courier	\$17.45
2/14/2007	Cash expense re: courier	\$17.45
2/14/2007	Cash expense re: courier	\$21.55
3/14/2007	Cash expense re: courier	\$29.98
3/14/2007	Cash expense re: courier	\$18.01
3/14/2007	Cash expense re: courier	\$17.45
3/14/2007	Cash expense re: courier	\$17.45
3/14/2007	Cash expense re: courier	\$17.45
3/14/2007	Cash expense re: courier	\$18.01
3/14/2007	Cash expense re: courier	\$17.45
3/14/2007	Cash expense re: courier	\$18.01
3/14/2007	Cash expense re: courier	\$18.01
3/14/2007	Cash expense re: courier	\$17.45
4/11/2007	Cash expense re: courier	\$19.80
4/11/2007	Cash expense re: courier	\$24.38
4/11/2007	Cash expense re: courier	\$23.12
4/11/2007	Cash expense re: courier	\$21.88
4/11/2007	Cash expense re: courier	\$21.88
4/11/2007	Cash expense re: courier	\$21.88
4/11/2007	Cash expense re: courier	\$23.12
4/11/2007	Cash expense re: courier	\$21.88
4/11/2007	Cash expense re: courier	\$23.12
4/11/2007	Cash expense re: courier	\$23.12
4/11/2007	Cash expense re: courier	\$21.88
4/18/2007	Cash expense re: courier	\$17.29
5/2/2007	Cash expense re: courier	\$23.12
5/9/2007	Cash expense re: courier	\$29.80
5/9/2007	Cash expense re: courier	\$41.23
5/9/2007	Cash expense re: courier	\$21.36
5/9/2007	Cash expense re: courier	\$17.29
5/9/2007	Cash expense re: courier	\$17.29
5/9/2007	Cash expense re: courier	\$22.37
5/9/2007	Cash expense re: courier	\$17.29
5/9/2007	Cash expense re: courier	\$22.37
5/9/2007	Cash expense re: courier	\$17.85
5/9/2007	Cash expense re: courier	\$17.29
	Cash expense re: Courier Total	\$910.55
5/14/2007	Cash expense re: outside copy service @ \$0.10 per page	\$560.41
	Cash expense re: Outside copy service @ \$0.10 per page Total	\$560.41
2/22/2007	Cash expense re: airfare	\$1,493.60
	Cash expense re: Airfare Total	\$1,493.60
5/25/2007	Cash expense re: Transportation	\$322.50
5/27/2007	Cash expense re: Transportation	\$223.50
	Cash expense re: Transportation Total	\$546.00
	Grand Total	\$3,573.15

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 31st day of July 2007, a true and correct copy of the foregoing was served upon the parties below via DHL overnight delivery:

1. Notice of Filing of Fifth Interim Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of February 1, 2007 through May 31, 2007; and
2. Fifth Interim Fee Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of February 1, 2007 through May 31, 2007.

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The undersigned hereby further certifies that on the 31st day of July 2007, a true and correct copy of the *Notice of Filing of Fifth Interim Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of February 1, 2007 through May 31, 2007*, was served via electronic mail upon the parties on the attached 2002 List.

/s/ Michael D. Warner

Michael D. Warner
(TX State Bar No. 00792304)
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